GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Prescribing Composition scheme for persons having Annual Turnover up to Rs 50 lakhs in the preceding year and the supplies include services- Notification issued- Amendment –Notification Orders issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.279, Dated:15-04-2019
Read the following:

1. Notification No 02/2019-Central Tax (rate) dated 07.03.2019 Dept of Revenue, Ministry of Finance, Government of India
2. GOMs No 255, Revenue(CT-II) department, dated 20.03.2019
3. From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No CCW/GST/74/2017 dated:28-03-2019

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:15-04-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do,hereby makes the following amendments in the notification issued in G.O.Ms. No 255, Revenue (CT-II) department dated 20th March 2019, namely:-

2. This notification shall be deemed to have come into force with effect on and from the 1st day of April, 2019.

AMENDMENTS

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be added, namely: -

"8.Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

(ii) In paragraph 3, in the Explanation, after clause (ii), the following clause shall be added, namely: -

"(iii) the Andhra Pradesh Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc. //

//FORWARDED:: BY ORDER //

SECTION OFFICER